

**MONTGOMERY COUNTY, MARYLAND
OFFICE OF INSPECTOR GENERAL**

**FIREARMS INVENTORY CONTROL
PRACTICES OF THE DEPARTMENT OF POLICE**

AUDIT REPORT

DECEMBER 2001

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FIREARMS INVENTORY CONTROL PRACTICES OF THE DEPARTMENT OF POLICE

AUDIT REPORT

DECEMBER 2001

INTRODUCTION

This audit reviewed firearms inventory control policies and practices of the Montgomery County Department of Police.

Background

The Montgomery County Department of Police (department or MCP) is the primary law enforcement agency in the County. There are over 1,000 sworn police officers working in five patrol districts as well as other specialized units. The nature of law enforcement work requires each sworn officer have a firearm. The department purchases handguns as well as other specialized weapons, such as shotguns, for use by its officers. Each officer is assigned a firearm. In addition, the department maintains in its inventory firearms unassigned to specific officers but available for training purposes or to replace firearms that are in need of repair or otherwise removed from active use. The department represented it maintains an inventory of 1,809 firearms (including both handguns and shotguns).

Responsibility for firearms inventory control rests primarily with the department's Supply Section. The Supply Section purchases, receives, stores, assigns, and disposes of firearms. Some firearms are physically transferred to other units within the department, such as the Training Academy and other specialized units, and those units then assume responsibility for record-keeping and safe-keeping of the weapons. In addition, the department on occasion receives a shipment of firearms which includes firearms for other agencies, such as the Sheriff's Office.

The Supply Section is directed to maintain a history card for each serialized piece of equipment, including firearms. In addition, the Supply Section is tasked with tracking issued equipment through an itemized automated listing. To comply with directives, firearms inventory data are recorded in two primary files, both maintained by the Supply Section. One is an electronic database (Excel spreadsheet) and the other is a manual inventory card file. The database includes an entry for all firearms while the inventory card is maintained for each weapon individually. The inventory card is a crucial document in the department's inventory control system. The inventory card is one of two forms on which an officer actually signs to accept custody of the firearm.

INTRODUCTION (Continued)

Management Controls

Management controls are the organization, policies, and procedures designed to provide reasonable assurance that resources are protected from fraud, waste, abuse, and mismanagement; and that reliable and timely information is obtained, maintained, reported, and used for decision-making.

Proper stewardship of resources requires effective management controls. Firearms are valuable assets and need to be protected from diversion. Further, because firearms are sensitive equipment controls over them should be especially strict and commensurate with the potential risk posed to the County. The diversion of a firearm from the department and its subsequent use in a crime of violence within the community would constitute an unacceptable occurrence. Any shortcomings in the accountability for department purchased firearms could expose the County to a high risk of liability. Therefore, management controls over firearms inventory covering acquisition, assignment, safekeeping, and disposal must be well-designed, in place, understood, and complied with by all personnel to be effective.

AGREED UPON PROCEDURES

The Office of Inspector General (OIG) contracted with Bond Beebe (consultant) to assist the OIG in assessing management controls of firearms inventory policies and practices.

Scope, Objectives, and Methodology

The consultant performed the audit in accordance with generally accepted government auditing standards. Accordingly, the consultant included such procedures considered necessary in the circumstances.

Scope and Objectives

The audit was designed to examine inventory controls of firearms purchased by MCP for use by its sworn officers and excluded controls over firearms acquired by other means, such as firearms seized as evidence or firearms turned-in by the public. Audit procedures were performed between June 1 and August 31, 2001.

This review was performed as a part of the OIG work plan and focused on the following issues:

1. Are management controls in place to protect firearm assets from fraud, waste, abuse, and mismanagement?
2. Do inventory information systems provide an accurate and reliable accounting for firearms at all times?

INTRODUCTION (Continued)

Methodology

The consultant tested inventory controls to verify the existence of and accountability for firearms. Tests were designed to determine the completeness and accuracy of data. Inventory data are recorded in two primary files. One is an electronic database and the other is a manual inventory card file. Audit testing included the following:

- tracing firearm serial numbers from purchase orders to the database;
- tracing firearm serial numbers from purchase orders to the inventory cards;
- comparing database information to inventory card information;
- comparing inventory card information to the database;
- verifying through physical inspection firearm locations based on database and inventory card assignment information; and
- comparing information obtained through physical inspections of firearms to database and inventory card information.

Results in Brief

The department has written policies and procedures that provide management controls for many aspects of its firearms inventory process. ***There is no evidence to indicate that any department purchased firearms are not accounted for.*** However, the inventory control system does not provide adequate documentation to assure firearms have been properly accounted for and safeguarded. During fieldwork, the consultant was not able to review documentation to support the purchase of all firearms held by the department. The consultant asked for copies of all invoices for firearms purchases. The invoices were not available. Ultimately, the invoices were made available but not until fieldwork had been completed. Further, we found deficiencies in the quality of inventory data. These shortcomings pertained to the accuracy and reliability of inventory data and included an inadequate inventory database, inadequate inventory sign-out cards, and missing inventory sign-out cards.

The audit contains five findings and recommendations. The Department concurred with all five. Major findings included the following:

- Some firearms were not properly recorded; there were inconsistencies between manual inventory cards and the inventory database; there were data entry errors; and there was inaccurate firearm assignment information. **(Finding No. 1, p. 5).**
- The department did not maintain the original invoices for the purchase of firearms. **(Finding No. 2, p. 7).**
- The department did not maintain adequate control over inventory control cards. **(Finding No. 3, p. 10).**

INTRODUCTION (Continued)

SUMMARY OF RESPONSES TO FINDINGS

No.	Finding	Page	Council Action Required	Agency Response
1	Department Needs To Improve Quality Of Firearms Inventory Data	5	No	Concur
2	Department Needs To Document Purchase Of Firearms	7	No	Concur
3	Department Needs To Improve Controls Over Firearms Inventory Cards	10	No	Concur
4	Department Needs To Revise Status Code of Firearms Awaiting Destruction	11	No	Concur
5	Department Needs To Improve Documentation Of Firearms Repair	13	No	Concur

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PRACTICES OF THE DEPARTMENT OF POLICE**

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FINDINGS AND RECOMMENDATIONS

Finding 1. Department Needs To Improve Quality Of Firearms Inventory Data

We found deficiencies in the reliability of the firearms inventory data. The data were incomplete, inaccurate, and inconsistent.

We tested inventory controls to verify the existence of and accountability for firearms. Tests were designed to determine the completeness and accuracy of data. Inventory data are recorded in two primary files, both maintained by the Supply Section. One is an electronic database (Excel spreadsheet) and the other is a manual inventory card file. The database includes an entry for all firearms while the inventory card is maintained for each weapon individually. Audit testing included: tracing firearm serial numbers from purchase orders to the database and to the inventory cards, comparing database information to inventory card information and inventory card information to the database, verifying through physical inspection firearm locations based on database and inventory card assignment information, and comparing information obtained through physical inspections of firearms to database and inventory card information.

The following summarizes some of the discrepancies noted:

- (1) Firearms not recorded. Not all purchased firearms were recorded in the database. In a sample of 76 firearm serial numbers traced from purchase orders to the database, 11 weapons had not been recorded in the database. Some of the firearms were recorded on individual inventory cards. In addition, some of the firearms were located on Sheriff's Office inventories (the Sheriff's Office purchased firearms through the police department). MCP made no entry in its records of the receipt of those firearms or the delivery to the Sheriff's Office.
- (2) Database/Inventory Card inconsistencies. There were a number of discrepancies between information recorded in the database and on the inventory cards. The database contained entries for firearms not recorded in the inventory cards, and vice versa.
- (3) Data errors. Serial numbers of some firearms were not recorded accurately, for example, numbers were transposed or included extra digits by mistake. Several firearms were listed in the database twice. Several handguns were listed in the database as shotguns.

FINDINGS AND RECOMMENDATIONS (Continued)

- (4) Assignment discrepancies. The largest number of errors involved firearm assignment. There were numerous inconsistencies in assignment information recorded in the database, on inventory cards, and actual physical location. For example, firearms physically stored in a safe at the Supply Section were recorded in the database as being assigned to officers. Firearms assigned to the Supply Section were found in the possession of officers. Several officers had possession of shotguns but the database did not list the officers as having been issued a shotgun. There were numerous instances of an officer possessing a firearm listed in the database as having been issued to another officer.

Department SOP assigns responsibility for firearms accountability, distribution, and issuance to the Supply Section. The Supply Section is directed to maintain a history card for each serialized piece of equipment. In addition, the Supply Section is tasked with tracking issued equipment through an itemized automated listing. The information maintained in both the database and the inventory cards should be consistent as well as accurate.

Management controls are designed to reasonably ensure that reliable and timely information is obtained, maintained, reported, and available for use in decision-making. Specific standards require transactions and events to be clearly documented, promptly recorded, and accountability for the custody and use of resources assigned and maintained. A fundamental component of any inventory control system is a complete schedule of all items and pertinent information for each item that is reliable and accurate. Firearms are particularly sensitive assets that require rigorous efforts to maintain the highest levels of accountability. The inventory control system currently in place does not provide adequate assurance that firearms have been properly accounted for and safeguarded.

Recommendation:

We recommend the department:

- perform immediately, and annually thereafter, a physical inspection and inventory of all department firearms (handguns, shotguns, special weapons) whether in the possession of an individual officer or department unit;
- review inventory information needs and develop a comprehensive inventory database system, to include at a minimum for each weapon: acquisition date, current assignment/location, disposal date;
- based on the physical inventory of firearms, up-date the information contained in the firearm database and inventory cards;
- review periodically, at least annually, database and inventory card information and reconcile any discrepancies; and
- include in the database all firearms delivered to the department, even those destined for other law enforcement agencies.

FINDINGS AND RECOMMENDATIONS (Continued)

Agency Response:

We concur.

The Police Department maintains a manual inventory of all weapons purchased for the Department. In addition to this manual inventory, there are three separate databases. The databases track weapons assigned to an individual officer, weapons assigned to units (e.g. SWAT, Training Division, etc.), and weapons that are being disposed of. There are instances where weapons listed in the manual inventory are not included in the database used to track individually assigned weapons because that weapon may be assigned to a unit or identified for disposal.

The Department has completed a review of its manual inventory and weapons tracking databases. For all weapons, except the shotguns purchased over twenty years ago, the inventory has been checked against the procurement documents and all weapons have been accounted for. Weapons purchased for the Sheriff's Office and Fire Marshal have also been checked and verified against the original procurement documents. When the weapons were purchased for those organizations, inventory cards were prepared and given directly to those organizations for their weapon inventory control systems. Cards are being added to the Police Department's manual inventory to reflect the assignment of the weapons to the Sheriff's Office and Fire Marshal in accordance with the audit recommendation. This will be completed by the end of March 2002.

The Department is completing an inventory of all weapons (to include shotguns) to verify assignments and to ensure weapons information is accurately recorded in our manual inventory. This inventory will be completed by mid April 2002 and the results will be used to update and address any data and/or firearm assignment errors in the manual inventory and current databases.

The Police Department is planning to move from the current manual inventory and separate databases to using the equipment inventory module in the Department Records Management System within the next two years. As it is currently configured, the RMS will allow the Department to track all of the data elements included in your recommendations for each weapon. In addition, the Department is researching the use of electronic signatures to completely automate the weapons inventory. In the interim, the Department will consolidate its manual and database weapons tracking system into a single database over the next five months with completion planned for the end of July 2002.

Finding 2. Department Needs To Document Purchase Of Firearms

We found a lack of documentation to support the acquisition of department purchased firearms. The department could not document the purchase and receipt of approximately 853 handguns and 591 shotguns.

FINDINGS AND RECOMMENDATIONS (Continued)

We requested purchase orders and invoices supporting the acquisition of all firearms purchased by the department. We wanted to trace each firearm from the date physically received to entry in the inventory system in order to ensure each firearm ordered had been received and the firearm identification information for each weapon had been recorded in the inventory system.

The department was not able to provide the purchase orders and invoices for all of its firearms. Only four invoices listing 365 handguns were available for review. The department maintains an inventory database that lists 1,218 handguns as being in the possession of the department. In addition, there were no invoices to support the purchase of 591 shotguns. Without the supporting documentation – invoices – it is not possible to verify that all firearms purchased have been received and entered into the inventory system.

Department SOP assigns responsibility for the procurement, accountability, distribution, and issuance of supplies and equipment, including handguns and shotguns, to Management Services Bureau – Supply Section. In addition, it is the responsibility of the Supply Section to inventory on an annual basis all serialized equipment and to maintain an up-to-date inventory on a continuing basis.

Proper asset management begins at the time of acquisition. Each firearm has a unique serial number, which makes tracking the firearm for inventory purposes a straightforward process. We noted the department has a detailed written procedure for the ordering and receipt of office supplies but has no similar procedures for firearms. All purchase orders and invoices relating to firearms held by the department should be maintained by the Supply Section in a permanent file, readily available for review, for as long as the firearm is held by the department.

Management controls are designed to ensure resources are protected from theft and mismanagement. Specific standards require all transactions and significant events be clearly documented, the documentation be readily available for examination, and transactions be promptly recorded. The documentation maintained in the department inventory system is inadequate. The department cannot ensure that all firearms purchased have been received and recorded in the inventory system in a timely manner. Weaknesses in inventory control procedures create an increased risk that a firearm could be diverted from department control. The department should verify receipt of a firearm by comparing the serial number on each firearm received to the identification number listed on the invoice so that the numbers on the invoices are verified as correct. The firearm identification information should then be immediately entered into the inventory system for accountability purposes.

Recommendation:

We recommend the department:

FINDINGS AND RECOMMENDATIONS (Continued)

- prepare written guidelines specifically addressing firearms inventory control procedures, to include matching firearms received to invoices and purchase orders and immediate entry of information into the inventory system for firearms received;
- maintain documentation to support the purchase of firearms; and
- obtain invoices, from the vendor if necessary, for all firearms received during the past ten years and account for each firearm in the inventory system.

Agency Response:

We concur.

The finding identifies a lack of documentation to support the acquisition of Department purchased weapons. Although unavailable at the time of the audit, the requested procurement documents have been retrieved and are available for any audit follow-up. The procurement documents had been sent to archives and were not available during the audit.

The Department conducted our own audit of the procurement documents and has verified the location of all weapons purchased. The procurement documents for all weapons purchased over the last ten years have been retrieved from archives and will be retained in a separate secured file in the Supply Section.

Department shotguns were purchased in the early to mid 1980s. Procurement documents for the shotguns have not been located. Contacts with staff that had previously worked in the Supply Section have also proven unsuccessful in locating the procurement documents. The Department is completing an inventory of all shotguns. This inventory will be completed in mid April 2002 and the results will be used to update and address any data and/or firearm assignment errors in the Department's manual inventory file.

The current SOP for the Supply Section has procedures regarding the purchase of supplies and equipment, to include weapons. The SOP requires that invoices be checked against packing slips and purchase orders. After this verification is completed for weapons purchases, each weapon is entered into the Department's manual inventory system. While there will be a high degree of duplication, the Department will comply with the recommendation and develop a separate procedure for weapons.

OIG Comment:

After we completed our field work the department produced additional purchase orders and delivery invoices. We were able to verify the validity and reliability of this documentation. The department is to be commended for retrieving those documents and implementing recommendations to improve the accountability of firearm acquisitions.

FINDINGS AND RECOMMENDATIONS (Continued)

Finding 3. Department Needs To Improve Controls Over Firearms inventory Cards

We found controls over firearms inventory cards to be inadequate. Inventory cards for some firearms were located outside the physical custody of the Supply Section. Inventory cards for some firearms were missing.

We tested the firearms inventory control system to determine whether the inventory records were complete. The testing included:

- tracing firearms serial numbers from the computer maintained inventory database to paper inventory cards, and
- tracing serial numbers obtained from physical inspection of firearms to paper inventory cards.

The inventory card is a crucial document in the department's inventory control system. Each firearm should have a separate inventory card. The inventory card is one of only two forms on which an officer actually signs to accept custody of the firearm. The inventory cards for most firearms are maintained in a file in the Supply Section and are filed by firearm serial number.

During our testing we identified twelve firearms for which there were no inventory cards. Further, we identified firearms assigned to special units for which no inventory card had been created. In addition, we located inventory cards outside the physical confines of the Supply Section. The Supply Section does not maintain possession of inventory cards for firearms assigned to special units within the department. For example, inventory cards for firearms assigned to the Training Academy are forwarded to that unit for filing.

Department SOP assigns responsibility to the Supply Section to maintain a history card for each serialized piece of property.

Management controls are designed to reasonably ensure resources are protected from fraud, waste, and mismanagement, and that information is obtained and maintained and available for use in decision-making. Specific standards require that significant events be documented, that access to records be limited to authorized individuals, and that accountability for resources be assigned and maintained. The Supply Section is assigned responsibility for maintaining a history card for each firearm. The records maintained by the Supply Section should be complete and secure. The failure to create an inventory card for each firearm and the failure to properly secure and limit access to the inventory cards weakens resource accountability and increases the risk that a firearm diverted from department custody could go undetected.

Recommendation:

We recommend the department ensure:

- each firearm has an inventory card, and

FINDINGS AND RECOMMENDATIONS (Continued)

- all inventory cards are filed and secured in the Supply Section, with only copies of the cards permitted to leave the file.

Agency Response:

We concur.

The Department is completing an inventory of all weapons to verify assignments and ensure all weapon information is accurately recorded in our manual weapons inventory. This inventory will be completed in mid April 2002 and the results will be used to update and address any data and/or firearm assignment errors in the manual inventory file.

The Training Division has been assigned this function of maintaining a small number of weapons to provide officers with replacements for the weapons that have been collected as evidence. The Training Division is currently issued eight handguns by the Supply Section along with the corresponding the manual inventory cards. Copies of the inventory cards are retained in the manual inventory file. These weapons are used to replace officer's handguns that may have been collected as evidence.

Because an officer must sign for receipt of a new weapon, the weapon inventory card is given to the Training Division with the weapon. The Supply Section maintains a copy of the inventory card in the manual file and database showing the handguns that have been assigned to the Training Division. When a replacement handgun is assigned to an officer, the Training Division has the officer sign the inventory card and the card is returned to the Supply Section. The Supply Section then inserts the inventory card in the manual inventory file, adjusts the database, and identifies the location of the officer's handgun that has been taken as evidence. A notation is made on the inventory card of the weapon that is now evidence. The officer then has 30 days to complete qualification with the newly issued weapon in accordance with Department Directive 305.A, paragraph IV.B.

With recruit classes, the inventory cards and weapons are sent to the Training Division for the Police Officer Candidates. A list of the weapons given to the Training Division is kept with the manual inventory. When the cards are returned, they are checked against the list and then inserted in the manual inventory and the database is updated to reflect the assignment of the weapons.

Finding 4. Department Needs To Revise Status Code Of Firearms Awaiting Destruction

We found the status of firearms awaiting destruction to be listed in inventory records as "destroyed" when in fact the weapons had been dismantled and the frame of the weapon was retained for destruction by smelting.

FINDINGS AND RECOMMENDATIONS (Continued)

We tested firearms inventory controls, which include the acquisition, maintenance, issuance and disposal of firearms. Firearms, like any physical asset, are subject to serviceability problems and obsolescence that sometimes require a firearm to be removed from use and disposed. Weapons to be destroyed are taken to a foundry for smelting approximately once per year. After the smelting process is completed, the Department files a certification of firearm destruction with the State.

When firearms are designated for disposal, the department follows a practice of dismantling the firearms and disposing of all parts except for the frame which has the serial number. The department records the firearm as “destroyed” on inventory cards after it has been dismantled. The firearm frame complete with serial number is stored in a safe until the next smelting is scheduled. We believe the listing of the firearm as “destroyed” at the time of dismantling is premature. Firearms should not be recorded as “destroyed” until after smelting and the filing of a destruction certification with the State. An interim status code of “dismantled” or “awaiting destruction” should be employed until the firearm is smelted.

County law requires that any gun that is surplus must be destroyed (MCC 11B, Section 11B-44 (e)). Department SOP states that department weapons that are surplus, obsolete, or unusable must be destroyed in compliance with County law. The SOP also requires, for firearms that are seized as evidence or otherwise deemed recovered property, the completion of an Authority to Destroy Weapons form prior to destruction. The SOP does not specifically require an Authority to Destroy Weapons form be completed prior to destruction of surplus department purchased weapons.

Management controls are designed to reasonably ensure that laws and regulations are followed and that reliable and timely information is maintained. Specific standards require transactions and significant events be promptly and accurately recorded. Individual inventory cards for each firearm should document when the weapon was dismantled and destroyed and the authorizing official.

Recommendation:

- We recommend the department revise the status code used for firearms awaiting destruction to reflect the firearm as dismantled and awaiting destruction until it is actually smelted.

Agency Response:

We concur.

The SOP for the Supply Section identifies the process to be used for the destruction of weapons. When a weapon has been identified for destruction, the inventory card for the weapon is pulled and a notation is made to reflect the destruction and an entry is made to remove the weapon from the database. The weapon is dismantled and single parts are rendered inoperable and disposed of. The frame of the weapon, which contains the

FINDINGS AND RECOMMENDATIONS (Continued)

weapon identification number, is retained to be smelted at a later date. An entry is made in the disposal database indicating the status of the weapon (e.g. date dismantled, disposal date).

When a weapon is smelted, the required report is filed with the Superintendent, Maryland State Police. A copy of the report is retained in the destruction file and the inventory card for the weapon is attached to the destruction report.

The Department will make adjustments to our SOP to include the additional data elements identified in the recommendations. This will be completed in late April 2002.

Finding 5. Department Needs To Improve Documentation Of Firearms Repair

We found a lack of written procedures to document the firearms repair process. Firearms are subject to serviceability problems that sometimes require a firearm to be returned to the factory for repair.

During our testing of firearms inventory controls, we noted one inventory card contained a notation (written on a yellow sticky note) that the weapon had been returned to the factory. The weapon actually had been repaired and returned to the department prior to the date of audit fieldwork. Further discussion with a department representative regarding procedures and practices followed in handling a firearm requiring factory repair indicated that there were no written procedures on how a weapon being returned to the factory for repair should be recorded in the inventory database and on the firearms inventory card.

Department SOP assigns responsibility for replacing or repairing firearms to the Supply Section (if the weapon can not be repaired immediately by the department armorer). However, existing procedures do not address how a weapon being returned to the factory is to be tracked and accounted for in the inventory system while it is outside the control of the department.

Management controls are designed to ensure significant events are clearly documented and accountability for the custody of resources is assigned and maintained. The custody of a firearm should be clearly and promptly documented at all times. This is particularly necessary in instances where a firearm is not in the physical control of the department. Written guidelines would assist the Supply Section in accounting for a firearm received needing repair at a non-department facility.

FINDINGS AND RECOMMENDATIONS (Continued)

Recommendation:

We recommend the department prepare written procedures on firearms repair. The procedures should specify how the Supply Section receives a firearm for repair (what forms are required to be completed), identity of authorized repair facilities, how an officer is issued another weapon (temporarily or permanently), and how the firearm needing repair is recorded and tracked in the inventory control system.

Agency Response:

We concur.

The Department does have a Directive that provides the overall guidance on the repair of weapons. Department Directive 305.A, paragraph III G indicates that the Department armorer can only make repairs to weapons. If the weapon can be repaired immediately, the repairs are made and the weapon is returned to the officer. When the weapon can not be repaired immediately, it is taken and the officer reports to the Supply Section for a replacement. The Supply Section and Training Division SOPs will be changed to provide more detailed internal procedures included in the recommendations.

**FIREARMS INVENTORY CONTROL
PRACTICES OF THE DEPARTMENT OF POLICE**

AUDIT REPORT

DECEMBER 2001

CONCLUSION

Few County-owned assets demand as strict accountability as firearms. The objectives of the audit were twofold. First, did the department have management controls in place to safeguard its firearms inventory? We concluded the department has established adequate management controls over its firearms inventory. Areas of responsibility are clearly defined in department policies. Second, did the inventory information system provide an accurate and reliable accounting for all firearms at all times? We identified weaknesses in this area. In response, the department has acted quickly to improve inventory data accuracy and reliability which will undoubtedly improve accountability for these critical assets.

We would like to thank MCP management for its cooperation with the consultant and this office during the course of the audit. Further, we commend the department for its strong commitment to improve management controls over this sensitive asset.